

Three legalese equations -  
Star Trek = Paramount; Star Trak = Alan Decker; This story = Maija Meneks.  
Any questions?

### **The Only Certainty in Life is Borg and Taxes**

Second glared around at the ruins. Old metal crumbled as he watched, rust weakened struts falling before the relentless onslaught of constant winds. Reddish dust blown by the gale piled up around the Borg's shins, making it difficult to walk.

{This is a waste of time, Captain. All the ruins on this dirtball we've had the misfortune to investigate look alike. We'll have better luck with the structures on this planet's moon, if there is anything to find at all. And since I'm getting annoying bits of dust in my implants and under my body armor, I'm returning to the cube.}

Small scouting parties around the planet gave similar sentiments, especially concerning the ubiquitous dust. Captain sighed, collected the survey drones, and directed the engines to push the cube into a higher orbit to intersect with the moon's gravity well.

Cube #347 was an Exploratory-class Borg cube with a four thousand drone crew, but it was unlike any other sub-collective within the Greater Collective. Due to a glitch in the assimilation process, most of the cube's members had not had their former individuality completely severed, although they were perfectly functional in all other ways. The remaining drones had various quirks, mental deviations, and other problems which tended to negatively affect the efficiency of any cube to which they were assigned. Seeing an opportunity to put all its eggs in one basket (and hoping it might eventually be dropped), the Greater Consciousness had filled the cube with its problems and sent the resulting sub-collective on its way. Menial tasks tended to keep it far from the main body of the Collective.

Against all probability, Cube #347 continued to survive. Part of its survival was owed to the unique collective hierarchy which in random (and not-so-random) manner one drone was put in charge of different "hierarchies" for the length of an assignment. Those drones were the figurative head for a body of quasi-individuals who might otherwise manage to crash into a planet as orbit it if a significant number of the sub-collective was concentrating on something else.

The current assignment by the Greater Consciousness to keep Cube #347 busy was to ascertain the home system(s) of a previously unknown species, now designated #8511, of which a derelict craft had been intercepted a month prior.

A great majority of the sub-collective was busily mulling over what little information had been gathered in the ruins, coming up with the probability that the structures belonged not to species #8511 (the metal had been tempered in a manner completely different from that of the ship), but to some extinct, and therefore irrelevant, race. The drones not involved in data-crunching were doing routine maintenance on the cube, or vacuuming dust from their bodies.

Captain, also known as 4 of 8 when he did not have the misfortune to be commanding, to use the term loosely, had partitioned his mind. On one level he was participating in the discussion on what actions to take next, while a second part of his brain was concentrating on the command codes responsible for putting the cube in orbit around the satellite. A third section of his awareness was happily engrossed in reading a novel entitled "Jumba the Wise Lizard Goes to Harly-Barly". Captain had covertly sifted it from the vast trove of data collected from species #430, prior to their complete assimilation, two duty rotations ago when he had merely been 4 of

8.

Jumba the wise lizard was just about to enter the Trelana casino in Harly-Barly when the gurgling stutter that was a Borg proximity alarm startled Captain into collapsing that partition. The cube continued to make the transition into lunar orbit, but ship-wide discussions had ceased.

{Sensors,} called Captain over the cube's intranet, {what is the alarm for? Perhaps something constructed by species #8511 is in this system after all?} Captain nurtured a hope for the latter, if only to rid himself of the hateful burden of command; the bubble, however, was swiftly burst.

{Sensors say that it is a scout ship of an appropriate configuration and [fuzzy navels] to be species #6699.} Sensors, or 1 of 3 as she was also designated, swiftly flipped the configuration of the cube's external sensors to reflect the visual input most of the crew used. With one prosthetic limb of six total currently plugged into a data outlet, Sensors saw the universe in a significantly different manner, one which was of great use to her, if useless to anyone else. That world-view disappeared as Captain rerouted his awareness into the sensor grid.

Captain didn't like raw sensor data, but the alternative was to have computers clean-up the information and display it on one of the idiotic circular screens distributed all over the ship. He had the theory that the viewscreen configuration might be a hold-over from the original Borg species, but he wasn't going to go digging in Collective archives to find out. Such interest in irrelevant Borg past would be too much for the Greater Consciousness to tolerate even among the imperfectly assimilated sub-collective of Cube #347, which would thusly lead to termination. Captain was still enough of an individual to dislike the concept of termination, or at least the concept of termination which did not benefit the Whole.

The scout ship in question was fifteen meters long in an atmospheric-friendly delta-wing configuration with one warp nacelle on the underside running the length of the craft. Data brought into active memory reported a crew compliment of one; and also suggested the ship was quite far from the region of space the species normally occupied.

{Sensors, has it...} began Captain, then was interrupted by a hail coming /from/ the scout ship. Captain immediately switched the visual output to a stereotypical view of catwalks and alcoves, overcoming a momentary urge to use a camera in his subsection, then go out on the walkways to make rude gestures from a distance. He traced the impulse to a drone by the designation of 89 of 310, assigning her to exterior hull maintenance.

"Borg cube, this is Orinus of the Seculy people." A view of Orinus was rerouted to those Borg watching the communications. He, for it was a male, as verified by the colorful crest of feathers rising above his forehead, stared into his camera. The two black true-eyes took in the sight of the interior of the cube with scarcely a blink. The single lidless, white fake-eye centered between the true-eyes reacted to changes in light polarizations, and was generally only used when species #6699 was on a planet and needed to determine an ordinal direction under cloudy conditions. "Please assimilate me! I beg of you!"

Captain was taken back in surprise, as was the rest of the cube. Species ran away from the Borg. Despite the Borg litany, very few species put their affairs in order and meekly allowed their demise as individuals. Paranoid thoughts of trap ran over the net, but detailed scanning by Sensors did not detect any foul play.

Weapons offered his suggestion, {I say we kill him. Can't be too sure.} Weapons, 45 of 300, was extremely fixated on one thought, one outcome, which made him difficult to control at times. His demented passion to be in charge of weaponry also guaranteed he had been Weapons since he had first been assigned to Cube #347, no matter the outcome of the weapon lottery,

often to the pain of the actual winner.

{No, we will do ask the being asks. We will assimilate him. Assimilation, prepare to board the ship and take the being. Delta of Engineering, examine the ship and determine what might be useful as salvage. Oh, and if there are any large viewscreens, be sure to grab one.} Captain now turned attention back to the scout ship and the pleading Seculy, "We are Borg. You will be assimilated. Lower your shields and prepare to be boarded."

Shields were lowered and Assimilation's team beamed over.

Captain had installed the very nonBorgStandard viewscreen in the nodal intersection nearest his alcove. Second was watching as Captain made the final connections to the computer system, then sent a command code to test the screen. A large, full-color picture of the moon over which the cube was orbiting appeared. Although the colors were slightly off, perhaps owing to the sensor frequencies Sensors was employing at the moment, Captain was immensely pleased.

"When the Greater Consciousness finds out about that screen, it will make you space it, you know."

"Stop being such a voice of reality, Second. For once I would like to have a decent viewscreen. I absolutely hate tying directly into the sensor grid. I figure if I can sufficiently manage to partition this sub-collective, I may even be able to hide its presence for a month or two. Longer if we stay out of the Greater Collective's notice."

"And the Federation will open all borders and invite us to assimilate them. It is not going to happen."

"I'm allowed personal delusions at times. It is part of the quirk of the imperfectly assimilated."

"Whatever."

The proximity alert gave a series of alarms. Captain frowned, "Next thing I'm going to do is alter that noise. It sounds like a dying animal." He let his mind sink to the portion of the net Sensors resided in, {What is it?}

{Sensors reports that two more [ramparts] of species #6699 have entered the system. They are crash decelerating on a [yellow line] to intersect us.}

Giving Second a superior smirk, Captain commanded the Borg computers to give a schematic of the path of the approaching ships, coupled with a display of time-to-intercept. "There, what do you think? Much easier on the brain than trying to do that mentally."

"Yes, but then again, a proper sub-collective wouldn't need a Sensors, or a Weapons, or a Captain. And certainly not a Second. It would be one vast being."

"But we are not a proper sub-collective, now, are we? Well, I'm going to do my damndest to keep this screen."

A hail came from the scout ships, and the conversation went much as before, with the pilots demanding, begging, to be assimilated. And, as before, Cube #347 took in the pilots, then proceeded to render down the ships for acceptable scrap, gasses, and other material.

Captain felt odd about the occurrences. It just wasn't natural. Sure, the Borg would like for there to be no resistance, but it always happened. He sent a thought to Assimilation, {How is the assimilation process coming?}

Assimilation gave a long, regretful sigh, {As it should. Life is boring once more; there is no purpose it seems. A simple task, and it is back to staring at the walls and growing nanites.} Captain resisted the urge to make his way across the cube and shove the eternally depressed Assimilation out an airlock. Instead, he posted a note to the Hierarchy of Eight, from which

Captains were drawn each assignment, to never allow 13 of 20 to serve in command positions again.

{So, nothing of interest to report?}

{Nothing, Captain. None of the three appears to have suffered from imperfect assimilation, so I've sedated the bodies and put them into long-term regeneration stasis, as per standing instructions from the Greater Consciousness. That slows down the post-Assimilation process, but neural rewiring is going well, universal implants have been inserted, and memory crystals are part-way secreted. We won't be adding specialized prosthesis', as we don't know where these drones will be assigned.}

{Keep me posted if there is any change in status.}

{These three to-be drones are quiescent in alcoves. They can't move and they can't get on our net.}

The whining complaints continued on, but Captain allowed his awareness to slip elsewhere. On the surface of the moon, more structures were being examined, but they were clearly related to those found on the planet. The few computers that were salvageable had memories degraded from time into meaningless static of bits and bytes. The sub-collective had just decided to travel on to another likely candidate star fifteen light years distant when proximity alarms went off for the third time in sixteen hours.

{Sensors reports more ships of species #6699 configuration.}

Captain replied, {More scouts looking to join the Collective?}

{Not exactly. Let Sensors say now that Sensors hopes the [armada] aren't looking to [fly away] their missing comrades back.}

Attempting to sort through the odd syntax, Captain sighed and moved down the catwalk to his newly installed viewscreen. A few manipulations of the data stream brought up a view of a ship. Then more ships. Then a lot more ships. Too many ships for even the large screen the engineering drones had salvaged. Clamping down on the panic which was beginning to filter through the cube's net, Captain forcefully dipped into the raw data to read the incoming information.

One hundred and six ships of various types, ranging from one-person scouts to a colony ship able to hold over ten thousand beings dropped out of warp at the edge of the system, then began to stream in towards the Borg cube. Life signs indicated an excess of thirty thousand of species #6699, and that was at the edge of sensor resolution. Whereas a normal cube would not have much problem with the many, but relatively poorly armed, ships, this imperfect collection of pseudo-individuals might (and would) very well give conflicting demands, which would degenerate into chaos, leaving the cube a sitting duck. Eventually the dominant minds would sort the bickering mess, but until then, the cube would be a large target. Captain began the sequence of command codes which would slide the cube to the backside of the moon in preparation for a quick getaway, but it was already too late.

"Borg cube, answer us! You must assimilate us, you must! Our culture is your culture! Our technology is your technology! We will not resist! You must assimilate us!"

Arguments broke out in the net, some pulling for escape, others calling to stay. Paranoia of traps was voiced yet again. Captain knew there was no way for an Exploratory-class cube to assimilate that many beings. Two thousand tops was the max they could add to their crew without overloading the regeneration systems, and even then alcove use would have to alternate by shifts. Only an Assimilation-class cube, able to covert and transport up to one hundred thousand drones would be able to accede to the demands species #6699 was screaming on the

subspace radio. The want for escape warred with the Borg imperative of perfection through assimilation, towards which species #6699 made a superior drone for planetary assaults.

In order to stall for time, Captain finally returned the hail, "Species #6699, you will go into orbit around the fourth planet of this star system. You will prepare yourselves. You will not raise shields or power weapons, or you will be destroyed. You will not resist." In almost eager, and frightening, anticipation, the armada of ships altered their heading for an intersection with the stated planet.

"That does it," decided Captain as he begun the process to force a consensus out of the internal chaos. "Second, the scout ship records are next to useless. Go to Assimilation's subsection and find out from the new drones /why/ species #6699 desires oblivion so badly. A phrase which comes to mind concerns the stink of rotting fish."

Second grumbled, then activated a transporter beam to take him to subsection 5 as it would take much too long to actually navigate the physical environment. As the beam wavered into nonexistence, Assimilation looked away from the bulkhead at which he was staring. Borg were not supposed to demonstrate any expression on their faces, and normal Borg did not. On the other hand, the Borg on Cube #347 tended towards a rare show of surprise, malevolent smile, grimace, and so on every once in a while. Assimilation looked as if his face had frozen long ago into one of hopeless depression. Soundlessly he turned and pointed at the three alcoves holding the new drones.

Unlike the finished Borg that inhabited the ship, the trio of new drones were not "complete." The mottled gray skin was apparent, as were a few tubes, external implants, and pieces of black body suit, but the face was still largely free of any technological augments and no limbs had been altered yet. The crests of the two males were rapidly molting and a pile of feathers had been kicked to one side.

Second came to a halt before the first pilot who had demanded to be assimilated. Carefully he dropped into the net and began to examine the connections the drone was making the general Collective. Second began to erect firewalls and code barriers, isolating the new drone from the chaotic thoughts of Cube #347's sub-collective, yet at the same time allowing the sense of belonging to continue. Deciding finally that the drone wouldn't be too traumatized, Second began the process to bring him out of regenerative stasis. The drone's eyes opened.

{Listen to Us,} crooned Second on the net and into the drone's mind. {This drone is 3 of 8. You will have time to acclimate to the Collective, but We need information from your former existence, from before your assimilation. Tell Us, show Us, why you wanted to merge with Us and assist in the evolution towards perfection.}

With increasing horror, Second, and much of the cube which had hitched a ride on his personal neural net to observe, watched the unfolding truth. As soon as the nameless drone's mind had been emptied of relevant data, he was swiftly sent back to the oblivion of stasis.

<< WHAT DO WE DO?? >> wailed Cube #347, for once in perfect unity. << WHAT COURSE OF ACTION CAN WE TAKE? >>

Four thousand bodies stopped what they were doing; those that had been mobile made their way back to their alcoves, plugging their minds into the net. Four thousand Borg discarded plan after plan, scenario after scenario, until a conclusion was reached...they would have to contact the Greater Consciousness. As Captain reached out across the light years, following the trail of the cube vinculum transceiver back to the main Collective, he regretted that he would have his new viewscreen for a shorter time than he had originally planned.

The Greater Consciousness responded warily, putting up barriers to wall out possible

individuality from spreading among the Overnets. However, as the information from Cube #347 was analyzed, the Consciousness became increasingly alarmed. There was major trouble brewing.

First a billion, then tens of billions, then hundreds of billions, and finally trillions of Borg halted in their duties to give thought to the problem. Cubes coasted in space while besieged species watched in anticipation as would-be assimilators stopped in mid-step; for nearly five minutes, the entire Collective was concentrated on finding the solution to one minuscule problem. Consensus reached, the Greater Consciousness gave instructions to Cube #347, then swiftly drew away, as if to put as much distance between itself and the actions to come.

Captain opened his eyes and stared blankly, collecting the shredded tendrils of his mind. The first concrete thought which emerged was relief that the Greater Collective had been in such horror over seeing the problem, he had not been ordered to space his viewscreen. The second coherent thought was that if the plan decided upon did not work, the cube was probably toast.

The plan began when Cube #347 left the relative safety of the distant moon and moved into a high orbit about the fourth planet. Carefully placed phaser discharges disabled engine after engine, nacelle after nacelle, until the entire convoy was unable to go to warp. Weapons, for once, did not argue, and not even the smallest scout ship was destroyed.

Over the next twelve hours, Borg crews transported to the exterior of the ships and began to physically remove nacelles, guaranteeing warp capacity could not be regained through repair. In several cases Borg had to transport inside ships to disable key power systems. Phasers did not greet the intruders, but members of species #6699 did obstruct work by begging to be assimilated. Captain participated on the teams, and more than once found himself peeling refugees off leg or arm.

Deep within the Borg cube, Assimilation and Doctor, also known as 27 of 27, began the rarely used process of de-assimilation on the three scout ship pilots. Under heavy sedation, the newly forged link to the Collective was severed, then implants removed. A special combination of computer commands and chemicals caused nanites in the bodies to denature. Finally, the newly de-assimilated trio of species #6699, drugged into an artificial coma, were hastily beamed to the large colony ship.

There was little the Borg feared. The encounter with species #8472 had been a setback, but in the end, even that foe had been defeated. However, there was a type of being the Borg did fear, a being which was ruthless, relentless, heartless, and overall, unstoppable (even more so than the Borg). There was no pleading with this type of being; and it had been shown that resistance was extremely futile.

The faceless creatures of the Stellar Revenue Service cometh; and they had the tax evaders of species #6699 in their sights.

A saying in the Gamma quadrant among space-faring civilizations went, "The only certainties in life are Borg and taxes." The Borg PR department encouraged that particular view, in part because of the hopeless nature of the idiom. Reality was slightly different.

A stalemate had evolved between the SRS and the Borg. The former did not collect taxes from the Borg, and the latter did not hinder the SRS from stalking their prey. The mindset of SRS beings did not lend to assimilation, not to mention the fact of a seemingly spontaneous generation of new agents; and the Borg had long since discarded any pretense of money or trade, and were tenaciously willing to defend their rightfully assimilated acquisitions. Provocation of either side more than likely would lead to the destruction of the provoker, so Borg and SRS

tiptoed carefully around one another.

A colony of species #6699 had been keeping double books, pulling a vast scam which cost the SRS lost revenue in the tens of billions of credit units. No scam can go on forever, so when discovered, the colony attempted to find shelter under the vast umbrella of the Borg. The Borg, however, had decided to forgo the coup of thirty thousand excellent assault drones for a war with the SRS. Which side would be in the right was uncertain, but the Greater Consciousness had resolved to err on the side of caution.

Ignoring the frantic subspace radio pleas of the helpless ships, Cube #347 sped away, stopping at the edge of the system just long enough to release a beacon informing the SRS of the location of their wayward tax evaders.

Nervously and with a feeling of being watched, Captain sent an acknowledgment to the Greater Consciousness of task accomplished. That done, the next likely candidate star for the search of species #8511 was targeted, and Cube #347 sped away in high transwarp.